REMARKS:

- 1) Entry of this Response After Final is respectfully requested. The amendment merely makes previously rejected claims 31 and 32 dependent from allowed claims 27 and 30, so that all claims should now be in allowable condition. This amendment does not raise any new issues that would require further search or consideration, because claims 27 and 30 are already allowed, claims 31 and 32 have previously been considered, and according to the Examiner "should have been rejected as same as claims 10-11 in the previous office action". Since claims 10 and 11 are allowed depending from allowable claim 1, similarly claims 31 and 32 should now be allowed depending from allowable claims 27 and This amendment directly places the application into 30. allowable condition. Therefore, entry of this Response After Final is appropriate and is respectfully requested.
- The claims have been amended as follows. Prior independent claims 31 and 32 have been amended to depend from allowable claim 30. Added new claims 33 and 34 correspond to claims 31 and 32 but depend from allowable claim 27. This change of previous independent claims to dependent form does not introduce any new matter. Entry and consideration of the claim amendments and the new claims are respectfully requested.
- 3) The allowance of claims 1, 6 to 8, 10, 11, 25 to 27, 29 and 30 is appreciated. Those claims have been maintained without further amendment, and thus still stand allowed.

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- Referring to pages 3 to 5 of the Office Action, the rejection of claims 31 and 32 based on the prior art of JP 04-002120 and Applicant's Admitted Prior Art (AAPA) has been obviated by the present amendment. Claims 31 and 32 now depend from allowable claim 30. Claim 30 was not rejected, so its dependent claims 31 and 32 are not subject to the rejection. New claims 33 and 34 correspond to the subject matter of claims 31 and 32, but depend from allowed claim 27. Since claim 27 was not rejected, its new dependent claims 33 and 34 are not subject to the rejection. Please withdraw the rejection.
- The additional prior art references cited on Form PTO-892 have not been applied against the claims. Cited Reference B (US Patent 6,294,444) discloses that a SiC substrate is heated in a specific condition after ion implantation. Cited Reference J (US Patent 6,803,243) discloses adding a specific further step to form ohmic contacts after an ion implantation step, but does not describe the conditions of the ion implantation step itself. On the other hand, the present invention is characterized by carrying out an ion implantation step under specific conditions as recited in the present claims. Thus, the cited References B and J are not related to the present invention.

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6) Favorable reconsideration and allowance of the application, including all present claims 1, 6 to 8, 10, 11, 25 to 27, and 29 to 34, are respectfully requested.

Respectfully submitted, Kazuhiro FUJIKAWA et al. Applicant

WFF:he/4858 Enclosures: Transmittal Cover Sheet

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CERTIFICATE OF FAX TRANSMISSION:

I hereby certify that this correspondence with all indicated enclosures is being transmitted by telefax to (571) 273-8300 on the date indicated below, and is addressed to: COMMISSIONER FOR PATENTS, P.O. BOX 1450, ALEXANDRIA, VA 22313-1450.

Name: Walter F. Fasse - Date: November 20, 2007